

the very smallest high schools, which did indicate the full impact is not property tax relief. Part of the impact is. In the Class III's, it showed property tax relief but in these small districts, the requirements that went with it and the incentives to get it created a \$1.92 spending for each \$1 state aid which is not relief. It is additional, add on, property tax in those districts or was during those years. So part of the effects are relief on increasing property tax. The second handout, I took the figures on total costs of K-12 education in the state and from the 1974-75 year to the 1975-76 year, a little over 42 million, nearly 43 million, of increase of cost came about. Now 20 million does not reach 40% in any near future when the costs of education are increasing over 40 million dollars. The cost increased \$42,700,000 in the last complete figures. So you don't roll the property tax back by funding with 20 million a year and I think we are purporting to solve the property tax problem that we are really not even making a dent in. A further figure I would like to introduce. Keya Paha County, the bill is operating on the premise that property tax is presently either unfair or unable to pay but the assumption in the equalization portion is that property tax is still a fair base, if the mill levy is only so high. Keya Paha County would get only \$147.70 per pupil cost. Keya Paha County has been historically the poorest income county in the state where they really need some funding for education because of the poverty on the basis of income, where in the 1970 census, Keya Paha County had less than the state average, less than half the state average medium family income. Sarpy County comes out just a little better and Bellevue especially. Bellevue gets \$381.06 according to the print out. It may be altered a little but not substantially on this and the figure I have received so far, and I think everyone in the Legislature ought to find out what is correct, but I understand Bellevue gets \$422 federal funding over the hump of \$800 state and federal funding per pupil in Bellevue, Nebraska. Now I cannot justify putting in additional funds from my district and seeing an individual district come out so very well, so good, that they are getting \$800 per pupil out of the state and federal government combination. I think that somehow the real need has been overlooked in the low income areas of the state when this bill was formulated. I would very much like to support a measure that would reduce property tax...

PRESIDENT: One minute, Senator.

SENATOR BURROWS: ...and really reduce it across the state for the people that need that help the most but I can't see triggering further sales-income tax levels to give people relief that they are really not going to feel when they get it back there and the poorest people in this state, the poor low income rural districts are not going to get their share out of it. I can't support this measure as long as it is based with a formula that is similar in nature to the existing formula in the state aid bill. Thank you.

PRESIDENT: Senator Koch.

SENATOR KOCH: Mr. President, fellow members, I would say to those who have been the most severe critics, to Senator Dworak, if he thinks that foundation is a game that we play for compromise purposes, he should be more astute than this because any time we give aid back to subdivisions of governments